

United States District Court, Northern District of Illinois

Name of Assigned Judge or Magistrate Judge	Matthew F. Kennelly	Sitting Judge if Other than Assigned Judge	
CASE NUMBER	08 C 3143	DATE	6/20/2008
CASE TITLE	Murphy vs. Internal Revenue Service		

DOCKET ENTRY TEXT

Plaintiff Dorothy Murphy's "motion to appeal" a decision concerning the Internal Revenue Service's review of her tax return is denied [# 1] for the reasons stated below. The Clerk is directed to terminate this case.

■ [For further details see text below.]

Docketing to mail notices.
*Mail AO 450 form.

STATEMENT

Pro se plaintiff Dorothy Murphy has filed a "motion to appeal" a decision by the IRS concerning her tax return. Though Ms. Murphy's motion is not entirely clear, it appears that she has received a notice from the IRS of taxes due and that the IRS is improperly holding her tax refund.

This motion, even if it is construed as the filing of a case, cannot properly be filed in this Court. Under the Internal Revenue Code, 26 U.S.C. § 7422(a), no lawsuit may be maintained in any court for the recovery of income taxes claimed to have been erroneously collected or assessed (etc.), until a claim for refund has been filed and pursued with the IRS. Because there is no indication in Ms. Murphy's complaint that she has followed those procedures, this Court lacks jurisdiction over her claim.

The Court therefore denies Ms. Murphy's motion and directs the Clerk to terminate this case.

Courtroom Deputy
Initials:

mk